ATTORNEY DOCKET NUMBER: 4459-146

Transmitted herewith for filing is the Utility patent application of:

INVENTOR (S):	Kun Shan WANG; Chien An CHEN
For:	METHOD AND SYSTEM FOR SEAMLESS RECORD OF REAL-TIME VIDEO AND AUDIO DATA

Enclosed are:

13 pages of Specification, Claims and Abstract

5 sheets of formal drawings

Declaration & Power of Attorney

An assignment with PTO Form 1595

Return Receipt Postcard

The filing fee is calculated as shown below:

	NO. FILED		NO. EXTRA	RATE	AMOUNT	
Total Claims	20	MINUS 20	0	x \$18 =	\$	0.00
Independent Claims	2	MINUS 3	0	x \$ 86 =	\$	0.00
If multiple dependent claims are presented, add \$ 290.00						
Basic Fee						
Applicant claims small entity status. See 37 CFR 1.27. The fees indicated above are reduced by ½.						
Total of above calculations						
★ Assignment and Recording Fee ★ Assig						
TOTAL FEE						

A credit card authorization form to cover the filing fees is enclosed.

The Commissioner is hereby authorized to charge any additional fees associated with this communication, including patent application filing fees and processing fees under 37 C.F.R. § 1.16 and 1.17, or credit any overpayment to Deposit Account Number 07-1337.

Respectfully subpritted, LOWE HAUPTMAN GILMAN & BERNER, LLP (22429)

Customer No. 22429 PATENT TRADEMARK OFFICE

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